



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, मंगलवार, ११ दिसम्बर, १९९०/२० अग्रहायण, १९१२

हिमाचल प्रदेश सरकार

आबकारी एवं कराधान विभाग

अधिसूचना

शिमला-२, ६ दिसम्बर, १९९०

संख्या ई०एक्स०एन०-एफ-११-२/९०.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश जनरल सेल्ज टैक्स ऐक्ट, १९६८ (१९६८ का २४) की धारा ६ द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए तारीख ३० मई, १९७४ के राजपत्र, हिमाचल प्रदेश में प्रकाशित और समय-समय पर यथा संशोधित इस विभाग की अधिसूचना संख्या १-१५/७३-ई० एण्ड० टी० (टैक्स), तारीख २९ मई, १९७४ में, १ जनवरी, १९९१ से निम्नलिखित संशोधन करते हैं:—

AMENDMENT

१. *Substitution of first proviso.*—For the existing first proviso, the following first proviso shall be substituted, namely :—

“(१) the rate of tax on goods specified in Schedule ‘A’ to the said Act, except the goods

specified in items 25 and 34 of the said Schedule and fuel efficient motor cars of engine capacity not exceeding 1000 cubic centimetres and chassis of Buses and Trucks, shall be ten paise in a rupee;”.

2. *Omission of second proviso.*—The existing second proviso shall be omitted.

3. *Substitution of third proviso.*—For the existing third proviso, the following third proviso shall be substituted, namely:—

“(3) the rate of tax on purchase of goods specified in Schedule ‘C’ to the said Act shall be seven paise in a rupee;”.

4. *Omission of provisos (4), (5), (6) and (7).*—The existing provisos (4), (5), (6) and (7) shall be omitted.

5. *Substitution of ninth proviso.*—For the existing ninth proviso, the following ninth proviso shall be substituted, namely:—

“(9) the rate of tax on ready-made sewn garments made out of handloom or mill-made cloth (excluding fur coats and garments prepared out of pure silk cloth), umbrella cloth-covers and pillow covers (excluding umbrella cloth covers and pillow covers of pure silk cloth), cotton waste and cotton yarn waste, cotton vests, ornaments and jewellery (other than the jewellery containing precious or semi-precious or artificial semi-precious stones), bullion and specie, all types of yarns (including knitting wool), cotton sewing thread, matches, tractors, tractor-trolleys, fuel efficient motor cars of engine capacity not exceeding 1000 cubic centimetres, chassis of Buses and Trucks and all declared goods as defined in section 2 (c) of the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956) [excluding the declared goods covered by provisos (11) and 12 of this notification], shall be four paise in a rupee;”.

6. *Omission of tenth proviso.*—The existing tenth proviso shall be omitted.

7. *Substitution of eleventh proviso.*—For the existing eleventh proviso, the following eleventh proviso shall be substituted, namely:—

“(11). the rate of tax on wheat flour including maida and suji, maize flour, bajra flour, barley flour, dal gram, gram flour, churi (wand), dal moong, dal mash (urd), dal moth, dal masoor, malka masoor, dal malka masoor, dal arhar, jowar flour, gowara and its flour, dried pea, its dal and flour, soyabeans and its flour, raj-mash, rongi (red and white) and white gram, shall be three paise in a rupee;”.

आदेश द्वारा,

हस्ताक्षरित/-

वित्तायुक्त एवं सचिव ।

[Authoritative English text of this Department Notification No. EXN-F(11)-2/90, dated the 6th December, 1990 as required under clause (3) of Article 348 of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-3, the 6th December, 1990

No. EXN-F (11)-2/90.—In exercise of the powers vested in him under section 6 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968) the Governor of Himachal Pradesh

is pleased to make the following further amendments in this Department Notification No. 1-15/73-E&T (Sectt.), dated the 29th May, 1974 published in Himachal Pradesh Rajpatra (Extraordinary), dated the 30th May, 1974, and as amended from time to time, with effect from 1st January, 1991, as follows:—

AMENDMENT

1. *Substitution of first proviso.*—For the existing first proviso, the following first proviso shall be substituted, namely:—

“(1) the rate of tax on goods specified in Schedule ‘A’ to the said Act except the goods specified in items 25 and 34 of the said Schedule and fuel efficient motor cars of engine capacity not exceeding 1000 cubic centimetres and chassis of Buses and Trucks, shall be ten paise in a rupee;”.

2. *Omission of second proviso.*—The existing second proviso shall be omitted.

3. *Substitution of third proviso.*—For the existing third proviso, the following third proviso shall be substituted, namely:—

“(3) the rate of tax on purchase of goods specified in Schedule ‘C’ to the said Act shall be seven paise in a rupee;”.

4. *Omission of provisos (4), (5), (6) and (7).*—The existing provisos (4), (5), (6) and (7) shall be omitted.

5. *Substitution of ninth proviso.*—For the existing ninth proviso, the following ninth proviso shall be substituted, namely:—

“(9) the rate of tax on ready-made sewn garments made out of handloom or mill-made cloth (excluding fur coats and garments prepared out of pure silk cloth), umbrella cloth-covers and pillow-covers (excluding umbrella cloth-covers and pillow-covers of pure silk cloth) cotton waste and cotton yarn waste, cotton vests, ornaments and jewellery (other than the jewellery containing precious or semi-precious or artificial semi-precious stones), bullion and specie, all types of yarns (including knitting wool), cotton sewing thread, matches, tractors, tractor-trolleys, fuel efficient motor cars of engine capacity not exceeding 1000 cubic centimetres, chassis of Buses and Trucks and all declared goods as defined in section 2 (c) of the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956) [excluding the declared goods covered by provisos (11) and (12) of this notification], shall be four paise in a rupee;”.

6. *Omission of tenth proviso.*—The existing tenth proviso shall be omitted.

7. *Substitution of eleventh proviso.*—For the existing eleventh proviso, the following eleventh proviso shall be substituted, namely:—

“(11) the rate of tax on wheat flour including maida and suji, maize flour, bajra flour, barley flour, dal gram, gram flour, churi (wand), dal moong, dal mash (urd), dal moth, dal matoor, malka masoor, dal malka, dal arhar, jowar flour, gowara and its flour, dried pea, its dal and flour, soyabeans and its flour rajmash, rongi (red and white) and white gram, shall be three paise in a rupee;”.

By order,

Sd/-

Financial Commissioner-cum-Secretary.

आबकारी एवं कराधान विभाग

अधिसूचना

शिमला-2, 6 दिसम्बर, 1990

संख्या ई0 एक्स0एन0-एफ0(11)-2/90.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश जनरल सेल्ज टैक्स ऐक्ट, 1968 (1968 का 24) की धारा 6 की उप-धारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए और इस

निमित्त पूर्वतन जारी की गई अधिसूचनाओं के अधिक्रमण में यह निदेश देते हैं कि पूर्वोक्त धारा की उप-धारा (1) के अधीन सब प्रकार के माल पर कर 1 जनवरी, 1991 से विक्रय की प्रथम अवस्था पर उगृहीत किया जायेगा, जिसकी विक्रय अवस्था निम्न प्रकार से होगी :—

- (क) व्यवहारी की स्थिति में, जो उक्त माल का हिमाचल प्रदेश से बाहर किसी स्थान से, हिमाचल प्रदेश में आयात करता है विक्रय-अवस्था तब से होगी, जब ऐसा व्यवहारी उक्त माल का प्रथम बार हिमाचल प्रदेश में विक्रय करता है ;
- (ख) व्यवहारी की स्थिति में, जो उक्त माल को हिमाचल प्रदेश के भीतर निमित्त करता है, विक्रय-अवस्था तब से होगी, जब ऐसा व्यवहारी माल का प्रथम बार हिमाचल में विक्रय करता है; और
- (ग) अन्य व्यवहारी की स्थिति में जिसने पूर्ववर्ती खण्ड में निर्दिष्ट व्यवहारी से उक्त माल का क्रम नहीं किया है, विक्रय-अवस्था तब से होगी, जब ऐसा व्यवहारी माल का प्रथम बार हिमाचल प्रदेश में विक्रय करता है ।

आदेश द्वारा,
हस्ताक्षरित/-
वित्तायुक्त एवं सचिव ।

[Authoritative English text of this Department Notification No.EXNF (11)-2/90, dated the 6th December, 1990 as required under Article 348 (3) of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2 the 6th December, 1990

No.EXN-F(11)-2/90.— In exercise of the powers conferred by sub-section (2) of section 6 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968) and in supersession of all the Notifications issued previously in this behalf from time to time, the Governor, Himachal Pradesh is pleased to direct that the tax under sub-section (1) of the said section shall be levied on all goods, with effect from 1st January, 1991, at the first stage of sale of such goods, which stage shall:—

- (a) in the case of the dealer who imports into Himachal Pradesh any such goods from any place outside Himachal Pradesh, be the stage of sale when such dealer sells such goods for the first time within Himachal Pradesh;
- (b) in the case of a dealer who manufactures such goods within Himachal Pradesh, be the stage of sale when such dealer sells such goods for the first time within Himachal Pradesh; and
- (c) in the case of other dealer who has not purchased such goods from a dealer referred to in the preceding clauses, be the stage at which such dealer sells such goods for the first time in Himachal Pradesh.

By order,
Sd/-
Financial Commissioner-cum-Secretary,